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Class Specifications  
forTAX COLLECTOR**Distinguishing Characteristics**

This class reflects overall responsibility for managing the enforcement of collection of delinquent taxes and securing tax returns from non-filers through field and office contacts, on Oahu, the State's principal taxation district. A position in this class manages operations through subordinate supervisors, under the general direction of the Tax Compliance Administrator.

A position in this class develops and implements operational work plans, methods and procedures; provides direction and instruction on taxation technical and operational problems to subordinate supervisors; confers with taxpayers and their representatives to resolve unusually complex issues referred by subordinate supervisors; determines legal actions against delinquent taxpayers and non-filers; and maintains liaison with departmental staff and other divisional offices in order to accomplish the effective and efficient enforcement of delinquent tax collections.

**Examples of Duties** *(The sole position in this class may not be assigned all of the duties listed, nor do the examples necessarily include all of the duties that may be assigned. The omission of specific statements does not preclude the assignment of such duties if they are a logical assignment for the position.)*

Plans, organizes, directs, controls and coordinates program activities and personnel in tax self-assessment enforcement; formulates policies and procedures for effective and efficient operations; prepares organizational charts and position descriptions; implements efficient utilization of space, equipment and supplies, and resolves problems through appropriate channels; develops work plans, work load data and other statistics for budget estimation and justification; reviews qualifications and interviews all applicants for vacancies, and recommends selection; provides training and instruction to subordinate supervisors and others regarding work methods, techniques, job requirements, etc.; conducts staff conferences with subordinate supervisors regarding interpretation or changes in law, collection problems, unusual personnel matters including issues involving union intervention, etc.; issues oral and written directions; establishes work performance standards of subordinate supervisors and rates job performance; reviews operational reports and evaluates progress; maintains liaison with other branches and staff offices for technical guidance and coordinative purposes; confers with taxpayers or their authorized agents in difficult or unusually complex collection and enforcement issues; composes correspondence to taxpayers, and prepares memoranda and special reports for the Director and Division

Chief; reviews investigative reports and financial statements, confers with Deputy Attorney General, subordinate supervisors and others, and decides on action against taxpayers; reviews accounts proposed for transfer to the Uncollectible Tax Rolls for submission to Divisional Committee; initiates, designs and recommends changes to forms used in operations; attends departmental and divisional staff meetings, confers with Division Chief, and provides liaison with other components of the division and department.

**Knowledge and Abilities Required**

Knowledge of: Federal and/or state tax laws, rules and regulations relating to the enforcement of the collection of delinquent taxes; practices and procedures pertinent to enforcement of collection of delinquent taxes; principles and practices of accounting; principles and practices of management and supervision, including public relations.

Ability to: Plan, organize, direct, control and coordinate enforcement of collection of delinquent taxes and related functions; analyze operations and recommend and install improvements; analyze financial statements and assets of business entities to determine solvency; deal effectively with taxpayers and their representatives in delinquent enforcement matters; prepare correspondence and operational reports; maintain liaison with departmental and divisional offices.

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This is an amendment to the class specifications for the class Tax Collector, which were approved on December 19, 1984.

DATE APPROVED: 2/4/13

  
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Department of Human Resources Development